

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
REVENUE

Revenues provide the major source of state government financing. Generally, revenues are the result of taxes, licenses, and fees collected, or from investment earnings. Revenues cause an increase to asset and fund equity accounts in governmental funds.

This section contains the account codes and titles to be used for the accounting and reporting of revenue. The first digit of the six digit revenue code will be coded a one (1). The second digit is coded to identify the revenue type. The third and fourth digits are coded to show the detail revenue account. The last two digits may be coded by the department when greater detail is required.

Questions concerning material contained in this section should be directed to the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385 or by e-mail at [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov).

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CODE STRUCTURE DESIGN

| <u>Level #1</u> | <u>Level #2</u> | <u>Level #3</u>           | <u>Level # 4</u> |
|-----------------|-----------------|---------------------------|------------------|
| <u>X</u>        | <u>X</u>        | <u>XX</u>                 | <u>XX</u>        |
|                 |                 | Detail Revenue<br>Account | Optional         |
| Receipt Type    | Revenue Type    |                           |                  |
| 1= Revenue      |                 |                           |                  |

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| Code Number | Title   |
|-------------|---|
| 1XXXXX      | <b><u>Revenue</u></b>                                   |
| 11XXXX      | <u>Major Taxes and Licenses</u>                         |
|             | Alcoholic Beverage Taxes and Fees:                      |
| 1102        | Excise Tax on Beer and Wine                             |
| 1103        | Excise Tax on Distilled Spirits                         |
| 1104        | Corporation Tax   |
| 1105        | Cigarette Tax   |
| 1107        | Gift Tax  |
|             | Horse Racing (parimutuel) License Fees                  |
| 1109        | Licenses  |
| 1110        | Breakage  |
| 1111        | Fines and Penalties                                     |
| 1112        | Unclaimed Parimutuel Tickets                            |
| 1113        | Miscellaneous   |
| 1120        | Water's-Edge Election Fee                               |
| 1132        | Inheritance Tax   |
| 1133        | Insurance Tax   |
|             | Motor Vehicle License (In-Lieu) Fees                    |
| 1135        | Trailer Coach License (In-Lieu) Fees                    |
| 1136        | Motor Vehicle License (In-Lieu) Fees                    |
| 1138        | Motor Vehicle Fuel Tax (Gasoline)                       |
| 1139        | Jet Fuel Tax  |
| 1140        | Motor Vehicle Fuel Tax (Diesel)                         |
| 1141        | Motor Vehicle Registration                              |
| 1142        | Driver's License Fees                                   |
| 1143        | Other Motor Vehicle Fees                                |
| 1144        | Identification Card Fees                                |
| 1145        | Lien Sale Application Fees                              |
| 1147        | Personal Income Tax                                     |
| 1148        | Retail Sales and Use Tax - Non-Prop 98                  |
| 1149        | Retail Sales and Use Tax                                |
| 1150        | Surplus Line Broker's Tax                               |
| 1151        | Retail Sales and Use Tax – Fiscal Recovery              |
| 1152        | Oil Severance Tax                                       |
| 1154        | Mobilehome In-Lieu Tax                                  |
| 1155        | Estate Tax  |
| 1160        | Telecommunications Tax                                  |
| 12XXXX      | <u>Regulatory Taxes and Licenses</u>                    |
| 1202        | General Fish and Game Taxes                             |
| 1203        | Energy Resources Surcharge                              |
| 1204        | Boat Use Fees--State-Controller Waters                  |
| 1206        | Quarterly Public Utilities Commission Fees              |
| 1207        | Penalties on Public Utilities Commission Quarterly Fees |
| 1208        | Highway Carriers Uniform Business License Tax           |
| 1209        | Off Highway Vehicle Fees                                |

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| Code Number | Title   |
|-------------|---|
| 12XXXX      | <u>Regulatory Taxes and Licenses (Continued)</u>                      |
| 1210        | Liquor License Fees   |
| 1211        | Genetic Disease Testing Fees  |
| 1212        | Other Regulatory Taxes  |
| 1213        | New Motor Vehicle Dealer License Fee                                  |
| 1214        | Motor Vehicle Transportation License Fees - DO NOT USE                |
| 1215        | General Fish and Game Licenses, Tags, and Permits                     |
| 1216        | Duck Stamps   |
| 1222        | Commission Retained by License Agents - DO NOT USE<br>(Debit Balance) |
| 1224        | Elevator and Boiler Inspection Fees                                   |
| 1225        | Industrial Relations Testimony Fees - DO NOT USE                      |
| 1226        | Industrial Homework Fees  |
| 1227        | Employment Agency License Fees  |
| 1228        | Employment Agency Filing Fees   |
| 1229        | Teacher Credential Fees   |
| 1230        | Teacher Examination Fees  |
| 1231        | Insurance Company License Fees and Penalties                          |
| 1232        | Insurance Company Fees, Examination                                   |
| 1233        | Other Insurance Department Fees - DO NOT USE                          |
| 1234        | Real Estate Examination Fees  |
| 1235        | Real Estate License Fees  |
| 1236        | Subdivision Filing Fees   |
| 1237        | Subdivision Inspection Fees--Out-of-State                             |
| 1238        | Building Construction Filing Fees (Physically Handicapped)            |
| 1239        | Savings and Loan Licenses   |
| 1240        | Savings and Loan Fees   |
| 1241        | Domestic Corporation Fees   |
| 1242        | Foreign Corporation Fees  |
| 1243        | Notary Public License Fees  |
| 1244        | Filing Financing Statements   |
| 1245        | Candidate Filing Fee  |
| 1248        | Insignia & Inspection Fees-Factory Built Housing-DO NOT USE           |
| 1250        | Employee Housing Registration Fees - DO NOT USE                       |
| 1251        | Beverage Container Redemption Fees                                    |
| 1252        | Explosive Permit Fees   |
| 1253        | Processing Fee  |
| 1254        | Environmental and Hazardous Waste Fees                                |
| 1255        | Registration Fees--Cargo Tanks - DO NOT USE                           |
| 1256        | Other Regulatory Fees   |
| 1257        | Other Regulatory Licenses and Permits                                 |
| 1258        | Renewal Fees  |
| 1259        | Delinquent Fees   |
| 1265        | Universal Telephone Service Tax                                       |

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|-------------------|--|
| <u>12XXXX</u>     | <u>Regulatory Taxes and Licenses (Continued)</u>         |
| 1270              | Private Rail Car Tax                                     |
| 1271              | Insurance Company Fees, Prop 103                         |
| 1272              | Insurance Company Fees, General                          |
| 1273              | Insurance Fraud Assessment, Workers Compensation         |
| 1274              | Insurance Fraud Assessment, Auto                         |
| 1275              | Insurance Fraud Assessment, General                      |
| 1276              | Refinery Fees  |
| <br><u>13XXXX</u> | <br><u>Revenue from Local Agencies</u>                   |
| 1301              | Trial Court Revenues                                     |
| 1302              | County Costs--Mentally Ill Patients                      |
| 1306              | Architecture Public Building Fees                        |
| 1307              | Penalties on Traffic Violations                          |
| 1308              | Penalties on Felony Convictions                          |
| 1309              | Fines--Crimes of Public Offense                          |
| 1310              | Fish and Game Violation Fines                            |
| 1311              | Penalty Assessments on Fish and Game Fines               |
| 1312              | Interest on Loans to Local Agencies                      |
| 1313              | Additional Assessments on Fish and Game Fines            |
| 1315              | Narcotic Fines   |
| 1316              | Fingerprint Identification Card Fees                     |
| 1317              | Miscellaneous Revenue from Local Agencies                |
| 1318              | Open Space Cancellation Fee Deferred Taxes               |
| 1319              | Revenue from Local Government Agencies - Cost Recoveries |
| <br><u>14XXXX</u> | <br><u>Services to the Public</u>                        |
| 1401              | Pay Patients Board Charges                               |
| 1406              | State Beach and Park Service Fees                        |
| 1408              | State Fair Parimutuel Wagering Fees                      |
| 1409              | Parking Lot Revenues                                     |
| 1410              | Fire Prevention and Suppression                          |
| 1411              | Emergency Telephone User's Surcharge                     |
| 1412              | Sales of Documents                                       |
| 1420              | General Fees--Secretary of State                         |
| 1421              | Trust Receipt Fees - DO NOT USE                          |
| 1422              | Parental Fees  |
| 1423              | Guardianship Fees  |
| 1424              | Service Charges--Abandoned Property Account - DO NOT USE |
| 1425              | Miscellaneous Services to the Public                     |
| 1426              | Receipts from Health Care Deposit Fund                   |
| 1427              | Medicare Receipts from Federal Government                |
| 1428              | Student Fees   |
| 1430              | Personalized License Plates                              |

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| Code Number   | Title   |
|---------------|---|
| <u>15XXXX</u> | <u>Use of Property and Money</u>  |
| 1502          | Income from Pooled Money Investments  |
| 1503          | Income from Surplus Money Investments   |
| 1504          | Interest Income from Loans (Not Interfund Loans)  |
| 1505          | Interest Income from Interfund Loans  |
| 1506          | Income from Other Investments   |
| 1512          | Income from Condemnation Deposits Fund Investments  |
| 1518          | Federal Land Royalties  |
| 1520          | Oil and Gas Leases--1 Percent Revenue, Cities, and Counties   |
| 1521          | Geothermal Resources Well Fees  |
| 1522          | Rentals of State Property   |
| 1523          | Miscellaneous Revenue from Use of Property and Money  |
| 1524          | School Land Royalties   |
| 1525          | State Lands Royalties   |
| <u>16XXXX</u> | <u>Other</u>  |
| 1601          | Attorney General Proceeds of Anti-Trust Actions   |
| 1602          | Penalties and Interest on Unemployment and Disability Insurance Contributions                                   |
| 1603          | Unclaimed Contributions   |
| 1604          | Sale of Fixed Assets  |
| 1605          | Sale of Confiscated Property  |
| 1606          | Sale of State's Public Lands  |
| 1607          | Proceeds from Estates of Deceased Persons   |
| 1608          | Escheat of Unclaimed Property   |
| 1609          | Revenue from Abandoned Property   |
| 1610          | Escheat of Unclaimed Checks, Warrants, Bonds, and Coupons   |
| 1611          | Department of Forestry and Fire Protection Nursery Sales  |
| 1612          | Sale of Forest Products   |
| 1613          | Subsequent Injuries Revenue   |
| 1614          | Miscellaneous Revenue   |
| 1615          | Bond Proceeds   |
| 1618          | Penalties and Interest on Personal Income Tax   |
| 1619          | Other Revenue-Cost Recoveries   |
| 1620          | Tribal Gaming Revenues  |
| 1621          | Delinquent Receivables – Cost Recoveries  |
| 1630          | Settlements/Judgments (not anti-trust) and any other moneys received by the State as a result of legal actions. |
| 1640          | Uninsured Motorist Fees   |
| 1641          | Traffic Violations  |
| 1642          | Parking Violations  |
| 1643          | Penalty Assessments   |
| 1644          | Civil and Criminal Violation Assessment   |
| 1645          | Apprenticeship Program Fees - DO NOT USE  |
| 1646          | Fines and Forfeitures   |
| 1647          | Court Filing Fees and Surcharges  |
| 1648          | Penalty Assessments on Criminal Fines   |
| 1649          | Donations   |

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|---------------|--|
| 1650          | Auction Proceeds for Carbon Allowances           |
| 1699          | Miscellaneous Tax Revenue                        |
| <u>18XXXX</u> | <u>Adjustments</u>                               |
| 1801          | Cash Adjustment for Transportation Funds (SAL I) |
| 1802          | Cash Adjustment for Transportation Funds (SAL E) |